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SECURITIES AND EXCHANGE COMMISSION

May 19, 2014

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IN THE MATTER OF

ANDALUSIAN RESORTS AND SPAS, INC.

File No. 500-1

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ORDER OF SUSPENSION  
OF TRADING

It appears to the Securities and Exchange Commission that there is a lack of current and accurate information concerning the securities of Andalusian Resorts and Spas, Inc.

(“Andalusian”) because of questions concerning the adequacy and accuracy of assertions by Andalusian, and by others, in press releases and other public statements to investors concerning, among other things, the company’s business combinations. Andalusian is a Nevada corporation based in Las Vegas. Its stock is quoted on OTC Link, operated by OTC Markets Group Inc., under the ticker symbol “ARSP.”

The Commission is of the opinion that the public interest and the protection of investors require a suspension of trading in the securities of the above-listed company.

THEREFORE, IT IS ORDERED, pursuant to Section 12(k) of the Securities Exchange Act of 1934, that trading in the securities of the above-listed company is suspended for the period from 9:30 a.m. EDT, on May 19, 2014, through 11:59 p.m. EDT, on June 2, 2014.

By the Commission.

Lynn M. Powalski  
Deputy Secretary